

**Madras General Sales Tax (Definition Of Turnover And
Validation Of Assessments) Act, 1954**

17 of 1954

[14 July 1954]

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PREAMBLE

An Act to define turnover and to validate certain assessments and collections made under the Madras General Sales Tax Act, 1939.

Whereas it is expedient further to define turnover and to validate certain assessments and collections made under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939):

Be it enacted in the Fifth Year of Our Republic as follows:--

1. For Statement of Objects and Reasons, see Fort St. George Gazette, Extraordinary, dated the 4th May 1954, Part IV-A, page 98.

1. Short time :-

This Act may be called the Madras General Sales Tax (Definition of Turnover and Validation of Assessments) Act, 1954.

2. Sales tax collections by dealers to be deemed part of turnover :-

In the case of sales made by a dealer before the 1st April 1954, amounts collected by him by way of tax under the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939) (hereinafter referred

to as the principal Act), shall be deemed to have formed part of his turnover.

3. Validation of certain assessments and collections :-

(1) All assessments and collections made, all orders passed, and all action taken by any officer in the exercise or purported exercise of jurisdiction or powers conferred by the principal Act, and all judgments, decrees or orders pronounced by any Tribunal or Court in the exercise of its jurisdiction or powers with respect to matters in the principal Act, on the basis that amounts collected by a dealer by way of tax under the principal Act before the 1st April 1954, formed part of the turnover of the dealer are hereby declared to have been validly made, passed, taken or pronounced, as the case may be; and any finding recorded by any officer, Tribunal or Court to a contrary effect and any order, judgment or decree in so far as such order, judgment or decree embodies or is based on any such finding and does not relate merely to the costs of the proceeding which resulted in the judgment, decree or order, shall be void and of no effect:

Provided that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act had not been passed.

(2) Nothing in sub-section (1) shall be construed as authorizing any officer, in assessing any dealer in the exercise or purported exercise of jurisdiction or powers conferred by the principal Act, to include in the turnover of the dealer amounts collected by him after the 1st April 1954, by way of tax under the principal Act.